1324905

FORM D



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM D

NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D, SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

OMB APPROVAL						
OMB Number:	3235-0076					
Expires:						
Estimated average burden						
hours per response 16.00						

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Name of Offering (check if this is an amendment and name has changed, and indicate change.) Offering of Common Shares Filing Under (Check box(es) that apply): ☐ Rule 504 ☐ Rule 505 ☒ Rule 506 ☐ Section 4(6) ☐ ULOE AUG 3 0 2007 Type of Filing: New Filing Amendment A. BASIC IDENTIFICATION DATA Enter the information requested about the issuer Name of Issuer (check if this is an amendment and name has changed, and indicate change.) Barington Companies Offshore Fund, Ltd. Address of Executive Offices Telephone Number (Including Area Code) (Number and Street, City, State, Zip Code) 284) 494-5239 c/o Bison Financial Services Limited, Bison Court, P.O. Box 3460, Road Town, Tortola, BVI Number and Street, Address of Principal Business Operations Telephone Number (Including Area Code) (if different from Executive Offices) **Brief Description of Business** SEP 1 D 2007 private investment company THOMSON Type of Business Organization FINANCIAL (please specify) British Virgin Islands business limited partnership, already formed corporation business trust limited partnership, to be formed company Month Year Actual or Estimated Date of Incorporation or Organization: 0 4 Actual Sestimated 01Jurisdiction of Incorporation or Organization: (Enter two-letter U.S. Postal Service abbreviation for State: CN for Canada: FN for other foreign jurisdiction)

GENERAL INSTRUCTIONS

Federal:

Who Must File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et seq. or 15 U.S.C. 77d(6).

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the earlier of the date it is received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where To File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549.

Copies Required: Five (5) copies of this notice must be filed with the SEC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the issuer and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filed with the SEC.

Filing Fee: There is no federal filing fee.

State:

This notice shall be used to indicate reliance on the Uniform Limited Offering Exemption (ULOE) for sales of securities in those states that have adopted ULOE and that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the payment of a fee as a precondition to the claim for the exemption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice constitutes a part of this notice and must be completed.

ATTENTION-

Failure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state exemption unless such exemption is predictated on the filing of a federal notice.

A-BASIC:DENTIFICATION DATA:
2. Enter the information requested for the following:
 Each promoter of the issuer, if the issuer has been organized within the past five years;
• Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer
• Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
 Each general and managing partner of partnership issuers.
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Cassetta, Sebastian
Business or Residence Address (Number and Street, City, State, Zip Code)
c/o Barington Capital Group, 888 7th Avenue, 17th Floor, New York, NY 10019
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Cook, Graham
Business or Residence Address (Number and Street, City, State, Zip Code)
c/o Bison Financial Services Limited, Bison Court, P.O. Box 3460, Road Town, Tortola, BVI
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Clipper, Jonathan
Business or Residence Address (Number and Street, City, State, Zip Code)
c/o Bedford Management Ltd., 7 Reid Street, Suite 108, Hamilton HM11, Bermuda
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Business or Residence Address (Number and Street, City, State, Zip Code)
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Business or Residence Address (Number and Street, City, State, Zip Code)
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Business or Residence Address (Number and Street, City, State, Zip Code)
Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner
Full Name (Last name first, if individual)
Business or Residence Address (Number and Street, City, State, Zip Code)
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۷.	2. What is the minimum investment that will be accepted from any individual?						Yes	No					
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(Use blank sheet, or copy and use additional copies of this sheet, as necessary.)

1.	Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if the answer is "none" or "zero." If the transaction is an exchange offering, check this box \Box and indicate in the columns below the amounts of the securities offered for exchange and already exchanged.	Aggregate	Amount Already
	Type of Security	Offering Price	Sold
	Debt		s
	Equity	2,000,000,000*	\$ <u>9,281,967</u>
	⊠ Common		
	Convertible Securities (including warrants)		\$
	Partnership Interests		s
	Other (Specify)		s
	Total	2,000,000,000*	\$9,281,967
	Answer also in Appendix, Column 3, if filing under ULOE.		
۷.	Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."		Aggregate
		Number Investors	Dollar Amount of Purchases
	Accredited Investors	6	\$ 9,281,967
	Non-accredited Investors		s
	Total (for filings under Rule 504 only)		` \$
	Answer also in Appendix, Column 4, if filing under ULOE.		
3.	If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C — Question 1.		
	Type of Offering	Type of Security	Dollar Amount Sold
	Rule 505	•	•
	Regulation A		
	Rule 504	-	<u>; </u>
	Total		•
١	a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the insurer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.		<u> </u>
	Transfer Agent's Fees		s
	Printing and Engraving Costs	🛛	s 1,000
	Legai Fecs		\$_20,000
	Accounting Fees		s
	Engineering Fees		s
	Sales Commissions (specify finders' fees separately)	 -	\$
	Other Expenses (identify) filing fees	🛛	\$3,000
	Total		s 24,000

^{*}The Issuer is offering an unlimited amount of common shares. The Issuer does not expect to sell in excess of \$2,000,000,000 in common shares. Actual sales may be significantly lower.

	b. Enter the difference between the aggregate of and total expenses furnished in response to Part C proceeds to the issuer."	— Question 4.a. This difference is the "adj	usted gross		\$ 1,99	9,976,000*
5.	Indicate below the amount of the adjusted gross each of the purposes shown. If the amount for check the box to the left of the estimate. The total proceeds to the issuer set forth in response to P	any purpose is not known, furnish an es l of the payments listed must equal the adju	timate and			
			Č Dir	ments to officers, ectors, & filiates		syments to Others
	Salaries and fees		<u>S</u> \$	-0-	_ ⊠ \$	-0-
	Purchase of real estate		S	-0-	_ 	-0-
	Purchase, rental or leasing and installation of m	nachinery		0		0
	and equipment				- ⊠\$_	-0-
	Construction or leasing of plant buildings and i		🛭 S <u>-</u> _	-0-	- 🛭 \$ _	
	Acquisition of other businesses (including the offering that may be used in exchange for the a issuer pursuant to a merger)	ssets or securities of another	5⊼\$	-0-	⊠ \$_	-0-
	Repayment of indebtedness		_		- ⊠ - - ⊠\$_	
	Working capital					1,999,976,000
	Other (specify):		🛭 s_	-0-	_ ⊠ \$ _	-0-
			 🛭 \$_	-0-	_ 🛭 S_	-0-
	Column Totals		🛭 s_	-0-	_ \S 1	,999,976,000°
	Total Payments Listed (column totals added)		•••••	⊠ \$ <u>1</u>	,999,97	<u>6,0</u> 00*
-3		D FEDDERAL SIGNAL IRS				
sig	e issuer has duly caused this notice to be signed by the nature constitutes an undertaking by the issuer to information furnished by the issuer to any non-a	furnish to the U.S. Securities and Exchan	ge Commission,	upon writte	ile 505, t en reque:	he following st of its staff,
lss	uer (Print or Type)	Signature	Date			
Ba	rington Companies Offshore Fund, Ltd.	1	17	-/8	· (
Na	me of Signer (Print or Type)	Title of Signer (Print or Type)				
Se	bastian Cassetta	Director				

--- ATTENTION -

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)